EXHIBIT 44

Dysart, Art [GPSUS]

From: Gribbin, Maryann [GPSUS]
Sent: Wednesday, October 22, 2008 9:04 PM
To: Lavitsky, Jill [GPSUS]; Cruz, Veronica [GPSPR]; Phee, Kathy [GPSUS]; Dwyer, Terry [GPSUS]; Cope, William [GPSUS]; Edson, Paul [GPSUS]; Riordan, Mary [GBSUS]; Fromelt, Keith [GPSUS]
Cc: Levitt, Michael [GPSUS]; Dysart, Art [GPSUS]; Strehlke, Brian [GPSUS]; Tanalski, Joan [GPSUS]; Matthew, Peter [GPSUS]; Turso, Stephen [GPSUS]; Schneider, Gina [GPSUS]; Subacus, John [GPSUS]; DeFelice, Brian [GPSUS]; Galant, Joseph A. [GPSUS]; Williams, Chris [GPSUS]; Merritt, Elaine [GPSUS]; Feltman, Lee [GPSUS]; Garcia, Zeuxis A. [GPSUS]; McCabe, Matthew [GPSUS]; Suria, Melisa [GPSUS]; Hsieh, Stephen [GPSUS]; Thompson, Christiann [GPSUS]; Pang, Kimberly [GPSUS]; Garwacke, Cindy [GPSUS]; Smith, Elyse [GPSUS Non J&J]; Casserino, Russell [GPSUS]; Lovell, Rick [GPSUS]; Arose, Robert [GPSUS]
Subject: JOM FDC DEA Inspection- Day 1 Summary 10/22/08

On 10/22/08 DEA Investigators Kenneth Roberts, Mike Smilek and Dave White arrived at JOM FDC to initiate a general inspection against our Distributor Registration (Export Registration not being covered during this review). A Notice of Inspection was issued to Kathy Phee, JOM Director of Distribution. Mike Levitt led the review with the investigators along with Art Dysart, Peter Matthew, Kathy Phee, Elaine Merritt, Joan Tanalski and myself.

The investigators have completed a physical inventory and review of several records as detailed below. **No deviations have been identified upon completion of the day 1 review.** The Investigators left for the day at approximately 3:30. They indicated that they would be returning tomorrow between 9 and 9:30 am. The inspection is anticipated to extend through Friday 10/24/08. A detailed checklist is being maintained of all documents requested and provided to the investigators along with copies of all records provided. All groups required to present tomorrow are ready and necessary documentation has been compiled.

Summary of Day 1 Inspection Coverage:

Numerous documents were requested and reviewed by the investigators, including:

- JOM, Inc. Articles of Incorporation
- List of corporate officers.
- Power of Attorney documentation
- List of Authorized Vault Personnel, Cage and Vault Personnel.
- List of domestic Customers
- 3Q 2008 ARCOS Report
- Return Goods log
- DEA 222 forms for receipts and shipments for March 2008

Investigators also requested a list of all products on hand (current inventory) under our Distributor Registration. They selected four SKUs to audit along with an audit timeframe of close of business 12/31/07 through today (10/22/08). Products being covered are Concerta 36mg finished goods,

Duragesic 25mcg and 100mcg finished goods and Tylenol w/ Codeine 30mg/100count bottles.

The investigators then proceeded to conduct an inventory reconciliation. A copy of the Biennial Inventory record from COB (close of business) 12/31/07 was provided to the investigators to be used as a starting inventory record, in addition to a reconciliation summary showing all receipts and shipments for the audit period. As the audit end-point an inventory record was provided to the investigators showing the quantities on hand today for the four SKUs being covered. Investigators along with JOM personnel then conducted a physical inventory confirming quantities on hand against the inventory report provided to them from our MARC system. **The physical inventory matched with no discrepancies.** The investigators requested a detailed list of all shipments for the audit timeframe. They will select shipments from that list and verify that information against DEA 222 forms for CII's and Invoice records for CIIIs. They are expected to complete their reconciliation review tomorrow.

Audit Findings Day 1:

No deviations have been identified.

Recommendations Day 1:

One recommendation was provided tied to the returns log book, as follows;
(1) to add the drug name in addition to the SKU # in the log book

Preparation for Day 2:

Investigators are expected to complete the inventory reconciliation, review handling of suspicious orders and conduct a security review.

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